

EXHIBIT 21



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February 8, 2010

Via E-Mail

William D. Schultz.
Merchant & Gould P.C.
3200 IDS Center
80 South 8th Street
Minneapolis, MN 55402-2215

**Re: *ePlus, Inc. v. Lawson Software, Inc.*
Civil Action No. 3:09cv620 (REP)**

Dear Will:

This letter concerns our meet-and-confer on February 5, 2010 regarding the Lawson S3 demonstration system. During our call we discussed deficiencies with the S3 demonstration system that Lawson provided to *ePlus*. We had previously described these deficiencies in January 29 and February 5, 2010 letters from Jennifer Albert as well as earlier correspondence.

Regarding the search functionality of the S3 demonstration system, you stated that the problems preventing *ePlus* from searching for particular fields (*e.g.*, vendor name, UOM, and price) and from designating particular search fields in the Advanced Search are likely due to a defect in the server used for this functionality. You stated that you believe Lawson can correct this problem and you will provide us with additional information early this week.

With regard to the absence of any multiword-search functionality in the S3 demonstration system, you stated that the system provided to *ePlus* contains the full functionality of Lawson's S3 software. You explained that the Requisitions Self-Service module is designed to provide suggestions for single word search terms, not actual search results, when multiple keywords are entered in the search field.

With regard to *ePlus*'s request for multiple Punchout vendors, you stated that Lawson is in the process of obtaining access to the Staples catalog via Punchout. You agreed that Lawson would either assist *ePlus* to configure the S3 demonstration to punch out to the Staples catalog or, if *ePlus* returned the demonstration laptop to Lawson, perform the configuration itself.

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With regard to *ePlus*'s request that additional items be loaded into the Item Master, you stated that Lawson does not maintain any catalog items on its demonstration server other than the ones provided on the S3 demonstration system. However, you noted that the server used by Lawson's development team may contain additional catalog items. You stated that you would check to see if additional items could be retrieved and added to the Item Master on the S3 demonstration system from Lawson's development server.

With regard to the absence of UNSPSC codes for most of the items within the Item Master, you stated that these codes must be entered manually for each item. We pointed out that Keith Lohkamp, Lawson's Rule 30(b)(6) witness, testified that the S3 system includes a "UNSPSC product code program" designated "IC 516," and suggested that UNSPSC product codes can be loaded using the IC 516 program into the Item Master. Lohkamp Tr. at 288. You stated that you would follow up with Mr. Lohkamp to see if the S3 software includes this capability.

We explained that we expect Lawson to resolve the deficiencies discussed during the meet and confer and raised in correspondence without delay given the months that have passed since we initially requested a properly-equipped demonstration system. Specifically, we requested that Lawson fix the search functionality of the demonstration system, provide Staples as an additional Punchout vendor, and supplement the Item Master with significantly more items and associated UNSPSC codes.

Please provide us with an update on the status of these issues no later than this Tuesday. Further, please let us know immediately if your understanding of any of the above-identified issues differs in any way.

Sincerely,

/s/ Michael G. Strapp

Michael G. Strapp

cc: Counsel of Record